

भारतीय मानक ब्यूरो
(हॉलमार्किंग विभाग)

हमारा सन्दर्भ: एचएमडी/जी-1

24 दिसंबर 2021

विषय: स्वर्ण आभूषण और स्वर्ण शिल्पकृति की हॉलमार्किंग (दूसरा संशोधन) आदेश में दी गई छूटों पर दिशानिर्देश

1. इसका सन्दर्भ 23 जून 2021 को भारत सरकार द्वारा जारी किये गए स्वर्ण आभूषण और स्वर्ण शिल्पकृति की हॉलमार्किंग (दूसरा संशोधन) आदेश, 2021 से है। इस आदेश के माध्यम से स्वर्ण आभूषण और स्वर्ण शिल्पकृति की हॉलमार्किंग आदेश दिनांक 15 जनवरी 2020 के खंड 3 में कीमती धातु की वस्तुओं पर अतिरिक्त छूट दी गई थी, जिस पर आदेश लागू नहीं होता है।
2. आदेश के प्रभावी कार्यान्वयन के लिए इन छूटों, नामतः भारत सरकार की व्यापार नीति के अनुसार निर्यात और पुनः आयात के लिए कोई वस्तु; अंतरराष्ट्रीय प्रदर्शनियों के लिए कोई लेख; सरकार द्वारा अनुमोदित घरेलू व्यापार-से-व्यवसाय प्रदर्शनियों के लिए अभिप्रेत कोई वस्तु; और विशेष श्रेणी के आभूषण, जैसे कुंदन, पोल्की एवं जड़ाऊ, पर दिशानिर्देश जारी करने के लिए अनुरोध प्राप्त हुए।
3. उपरोक्त को ध्यान में रखते हुए, इन छूटों पर विस्तृत दिशा-निर्देश तैयार किए गए हैं और परिपत्र के साथ अनुबंध-1 के रूप में संलग्न हैं।
4. सभी एचएमओ और बीओ से अनुरोध है कि इसे सभी हितधारकों के ध्यान में लाएं और तत्काल प्रभाव से इसका अनुपालन सुनिश्चित करें।
5. इसे सक्षम प्रादधकारी के अनुमोदन से जारी किया जाता है।

(अक्षय कौशिक)
वैज्ञ - सी / एचएमडी

प्रमुख, एचएमडी
उपमहानिदेशक (हॉलमार्किंग)

परिचालित:
सभी क्षेत्रीय कार्यालयों / शाखा कार्यालयों
सभी उपमहानिदेशक (क्षेत्रीय)
अन्य सभी संबंधित पक्ष
प्रमुख, आई०टी०एस० विभाग - बी आई एस इंटरनेट पर डालने हेतु।

Bureau of Indian Standards
(Hallmarking Department)

Our Ref: HMD/G-1

24 December 2021

**Sub.: Guidelines on exemptions given in Hallmarking of Gold Jewellery and Gold Artefacts
(Second Amendment) Order**

1. This has reference to the Hallmarking of Gold Jewellery and Gold Artefacts (Second

Amendment) Order, 2021 dated 23.06.2021 issued by the Govt. of India. Through this order additional exemptions were inserted in the clause 3 of the Hallmarking of Gold Jewellery and Gold Artefacts Order, dated 15 January 2020 to the precious metal articles on which the order does not apply.

2. Requests were received for issuing guidelines on the exemptions namely any article meant for export and re-import as per trade policy of the Government of India; any article meant for international exhibitions; any article meant for domestic business-to-business exhibitions, approved by the Government; and special categories of jewellery, namely Kundan, Polki and Jadaau, for effective implementation of the order.
3. In view of the above, detailed guidelines on these exemptions have been prepared and are enclosed as Annex-I with the circular.
4. All the HMOs and BOs are requested to brought it to the notice of all the stakeholders and ensure its compliance with immediate effect.
5. This issues with the approval of Competent Authority

(Akshay Kaushik)
Sc C, HMD

Head, HMD

Circulated through intranet:

All DDGRs

All BOs/HMOs/Ros

ITS- with a request to host the circular on BIS intranet

Annex I

**Guidelines on exemptions given in Hallmarking of Gold Jewellery and Gold Artefacts
(Second Amendment) Order**

1. Exports related transactions

- i) Clause 2(3)(a) of the Hallmarking Order exempts ‘any article meant for export, which

conforms to any specification required by the foreign buyer' from the scheme of hallmarking. However, such 'specification' does not imply that there must be a pre-existing export order prior to manufacture, storing, etc. It only implies that gold articles of any physical specification (and not necessarily those which are currently specified under IS 1417:2016) are excluded from hallmarking, provided such physical specification (of purity, fineness etc.) are as per requirements of the foreign buyer. This is also considering that much of manufacturing in the industry happens in anticipation of exports and also that large amount of export is made out of ready stock.

- ii) All jewellers, who hold a valid IEC and transact only in the export stream, meaning that such jewellers only undertake export transactions and do not transact in the domestic stream, shall not fall within the framework of hallmarking and no compliance, including registration etc. shall be required to be carried out by them. Similarly, all sales made to such an exporter would therefore be exempted from hallmarking. In this regard, a declaration as per format prescribed at **Annexure A** shall be submitted to the selling jeweller by the exporter, at the time of selling un-hallmarked gold articles to him.
- iii) In case where the exporter effects domestic sales also and where common inventory is maintained by such an exporter, for operations in export and domestic stream, hallmarking shall be carried out prior to making sale in the domestic stream.
- iv) The sale of gold articles on a B2B basis to an exporter would be exempted provided the articles are ultimately intended for export. Provided that where such articles are being sold without hallmarking on account of eventual export, the selling jeweller would be required to obtain a declaration from the exporter (having an active IEC) in respect of such sales, to the following effect – *“In respect of the purchase(s) made from [Selling Jeweller], we [Exporter]do hereby declare and state as follows-*
 - a) *We have obtained and presently maintain an active IEC issued by the Directorate General of Foreign Trade, being IEC no- <>;*
 - b) *The above articles being purchased by us from [Selling Jeweller] are expected to or may be exported by us, partly or wholly, in the course of our business;*
 - c) *Where the said articles are sold in the domestic stream, the same shall be duly hallmarked by us prior to undertaking such domestic sale.**(A standalone format of the declaration is enclosed as Annexure B)*

For such procurements made, the exporter shall not be called upon to provide a one-to-one correlation as to end use of each individual un-hallmarked procurements. Absent eventuality of any domestic sale without hallmarking, the jeweller would be considered to have sufficiently complied with the provisions of hallmarking.

2 Gold articles meant for export and re -import as per trade policy of the Government of India

Clause 2(3)(h) of the Hallmarking Order exempts from mandatory hallmarking 'any article meant for export and re-import as per trade policy of the Government of India. There are several schemes under the trade policy where gold articles exported may have to be re-imported owing to various reasons inter alia including non-acceptance by consignee, other rejections, damages etc. In all such instances, exemption from hallmarking shall be permitted solely based on documents as prescribed in terms of para 2.06 of the Foreign Trade Policy. Hallmarking shall be carried out only when such re-imported articles are sold in domestic market.

3 Gold articles meant for international exhibitions

Clause 2(3) (i) of the Hallmarking Order exempts from mandatory hallmarking “any article for international exhibitions”. In addition to exhibitions held outside the Country, this exemption is also applicable to exhibition held within the Country targeted at foreign buyers. However, since such an exhibition is intended primarily for foreign buyers, the gold articles exhibited and sold to foreign buyers at or pursuant to such exhibition would be exempted from hallmarking. In this regard, the selling jeweller may obtain passport and/or visa details of the foreign buyer (where he is an individual or representative of a non-resident entity [in which case appropriate authority letter should also be kept on record]) or any other document that establishes the residency of the foreign buyer, including that of a non-resident entity.

4 Gold articles meant for domestic business to business exhibitions approved by the Government

Clause 2(3)(i) of the Hallmarking Order exempts from mandatory hallmarking any articles meant for domestic business to business exhibitions approved by the Government. The exemption would be applicable where the same is intimated to Central/ State Government /any statutory body like Directorate of Industries, etc., under a State Govt. Further, the said exemption from hallmarking shall be available only where no sales are to be affected from the said exhibition and the gold articles are only meant for ‘display’ at such an exhibition.

The exhibition organizer may also provide a prior intimation to the concerned Branch Office of BIS.

5. Definitions of ‘kundan’, ‘jadau’, and ‘polki’ Jewellery

Clause 2(3) (k) of the Hallmarking Order exempts from mandatory hallmarking special categories of jewellery, namely Kundan, Polki and Jadaau. The following definitions may be applied while arriving at a conclusion whether a jewellery article is ‘kundan’, jadau, or ‘polki’ Jewellery

Kundan: shall mean jewellery which is a filling of fine gold (minimum 995 fineness), layers of very thin foil or leaf, similar to a thickness of “silver varak”

Jadaau: shall mean jewellery which is a way of mounting or cladding stones onto a piece of gold or silver jewellery.

Polki: shall mean jewellery which may or may not be a stone, or a diamond, or a semi-precious stone, a piece of glass, or any other stone, cut and polished in abstract shapes, disproportional facets and forms, unequal sizes, or ground and polished in shape called cabochons, which are convex shaped, curved stones. However, full cut diamond jewellery will not be covered under polka and therefore is not covered under exemption.

Note: For the purpose of these Guidelines the definition of exporter will be as specified in foreign trade policy of DGFT as amended from time to time.

Annexure A-Format of undertaking to be provided by an IEC holder, having only export transactions

“In respect of the purchase(s) of the items described hereunder, made from {Selling Jewellery, from its certified sales outlet located at _____, having BIS registration number _____, we (Exporter) do hereby declare and state as follows —

- i. We have obtained and presently maintain an active IEC issued by the Directorate General of Foreign Trade, being IEC no- <>*
- II. We only undertake exports of gold jewellery, artefacts and similar articles and do not transact in the domestic stream with regard to the said items;*
- iii. The above articles being purchased by us from (Selling Jeweller) are expected to be wholly exported by us, in the course of our business;*

Items description:

Particulars	Details
Item Description	
Quantity	
Weight	
Invoice Details	

Annexure B- Format of undertaking to be provided by an IEC holder, preferably having export transactions in the past one year

“In respect of the purchase(s) of the items described hereunder, made from [Selling Jeweller], from its certified sales outlet located at_____, having BIS registration number_____, we [Exporter] do hereby declare and state as follows –

- i) We have obtained and presently maintain an active IEC issued by the Directorate General of Foreign Trade, being IEC no- <> ;*
- ii) The above articles being purchased by us from [Selling Jeweller] are expected to or may be exported by us, partly or wholly, in the course of our business;*
- iii) Where the said articles are sold in the domestic stream, the same shall be duly hallmarked by us prior to undertaking such domestic sale.*

Items description:

Particulars	Details
Item description	
Quantity	
Weight	
Invoice details	